

In the Claims:

Please amend claim 1 and cancel claims 14-17 without prejudice as follows:

1. (Currently Amended) A magnetic thin film,
comprising:
a base layer being made of FeCo/NiFe, in which amount of Ni in the
NiFe film is $45 \leq \text{Ni} \leq 85$ wt%; and
a plated layer being formed on said base layer, said plated layer being
made of FeCo.

2. (Original) The magnetic thin film according to claim 1,
wherein a crystal structure of said plated layer has X-ray diffraction
peaks of bcc (110), bcc (200) and bcc (220), and
ratio of diffracted intensity of bcc (110) and bcc (200) is $I_{110}/I_{200} < 0.8$.

3. (Original) The magnetic thin film according to claim 1,
wherein a composition of said plated layer is indicated as $\text{Fe}_x\text{Co}_{1-x}$
 $(50 \leq x \leq 80$ wt%),
saturation magnetic flux density (Bs) is $\text{Bs} \geq 2.25\text{T}$, and
a coercive force (Hc) in a direction of a hard axis is $\text{Hc} \leq 600$ A/m.

4. (Original) The magnetic thin film according to claim 1,
wherein a composition of said plated layer is indicated as Fe_xCo_{1-x}
($65 \leq x \leq 75$ wt%),
saturation magnetic flux density is $B_s \geq 2.3$ T, and
a coercive force in a direction of a hard axis is $H_c \leq 400$ A/m.

5. (Original) The magnetic thin film according to claim 1,
wherein content of Ni in the NiFe part of said base layer is $45 \leq Ni \leq 85$
wt%, and
the NiFe part has a fcc structure.

6. (Original) The magnetic thin film according to claim 1,
wherein total thickness of said base layer is 100 nm or more, and
thickness of the NiFe part of said base layer is 10 nm or more.

7-12. (Canceled)

13. (Original) A magnetic head of a magnetic disk drive unit,
comprising:
an upper magnetic pole;
a lower magnetic pole;
a write-gap being formed between said upper magnetic pole and said

lower magnetic pole; and

 magnetic films being provided to parts of said upper magnetic pole and
 said lower magnetic pole, which are located at peripheries of said write-gap,

 wherein each of said magnetic films comprises:

 a base layer being made of FeCo/NiFe; and

 a plated layer being formed on said base layer, said plated layer being
 made of FeCo.

14-17. (Cancelled)